



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0066  
916-445-5742 • FAX 916-445-1813  
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)  
First District

FIONA MA, CPA  
Second District

JEROME E. HORTON  
Third District

DIANE L. HARKEY  
Fourth District

BETTY T. YEE  
State Controller

CYNTHIA BRIDGES  
Executive Director

April 2, 2015

Honorable Jay Obernolte  
California State Assembly Member  
State Capitol, Room 4116  
Sacramento, CA 95814

**Subject: BOE Support for AB 203, as Amended March 17, 2015**

Dear Assembly Member Obernolte:

**The Board of Equalization (BOE) is supporting AB 203.** This bill provides an additional 30 days for fee payers to review their assessments and either timely pay their bill or dispute the fee.

Currently, the annual Fire Prevention Fee is due and payable to the BOE 30 days after assessment, which is the postmark date on the bill. SB 250 extends from 30 to 60 days the time in which the annual Fire Prevention Fee is due and payable, as well as the time period in which to file a petition for redetermination (appeal) with CAL-FIRE. Unlike most BOE taxpayers and fee payers, most of the Fire Prevention Fee payers are individuals, not business owners who have knowledge of the BOE.

Without knowledge of the BOE or of the fee, Fire Prevention Fee payers are left with very little time to consider their options and respond appropriately once they have received the bill. For example, many individuals subject to the Fire Prevention Fee live in rural areas and receive their mail through a post office box that may be miles away from their home. Allowing these fee payers an additional 30 days takes into account their unique circumstances and helps them to stay compliant without the need for additional follow-up. Additional time also provides new fee payers an opportunity to learn about the bill, as well as their rights to exemptions, appeals and refunds.

If you have any questions or need additional information regarding this bill, please contact Michele Pielsticker, Chief, Legislation and Research Division, at (916) 322-2376.

Sincerely,



Cynthia Bridges  
Executive Director

CB:ah